



---

**STATE BOARD OF EQUALIZATION**

bc: Out-of-State – District Administrator  
New York

(916) 445-2641

August 4, 1976

Dear: ---

This is in response to your letter of July 22, 1976.

We understand the --- --- --- America, Inc. (referred to hereafter as ---) will be introducing a new publication into its products line soon. This publication is called --- --- --- Alert.”

This publication will consist of approximately eight pages containing a variety of articles written by editorial staff members of --- on analyses of new court cases affecting estates, gifts, insurance, wills, trusts, probate, etc. the publication will be issued on a monthly basis and will be mailed under second-class postal regulations.

We are of the opinion that your publication will qualify for exemption from California sales and used taxes under Revenue and Taxation Code Section 6362 and our Regulation 1590 “Newspapers and Periodicals,” with which your office is familiar. We are furnishing a copy of the regulation to you for your references in accordance with your request that we provide you with a copy of the controlling authority.

Very truly yours,

Gary J. Jugum  
Tax Counsel

j: alicetiltion  
Enclosed